



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

WAC 458-30-265: Valuation cycle

Date last reviewed: **8/28/00**

Reviewer: **Kim M. Qually**

Date current review completed: **6/17/05**

Briefly explain the subject matter of the document(s):

The goal and purpose of WAC 458-30-265 is to explain how land classified under chapter 84.34 RCW, Open Space Taxation Act, is to be valued in accordance with a county's planned revaluation cycle.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Public requests for review:

YES	NO	
	X	Is this document being reviewed at this time because of a public request?

If "yes," provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

Not applicable

2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs:

YES	NO	
	X	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the



		information is incorrect or not needed?
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	n/a	Are there any administrative decisions subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above?

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

Not applicable

3. Additional information: Identify any additional issues that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

When the rule was last adopted in 1995, the real property valuation procedures were outlined in WACs 458-12-335 through 458-30-339; these rules were repealed as of 1/07/00. The current valuation notice process is outlined in WAC 458-30-360. However, this rule doesn't contain any information regarding the cyclical revaluation of real property or revaluation program. Proper references to current rules and statutes need to be incorporated into the rule.

4. Listing of documents reviewed:

Statute(s) Implemented:

RCW 84.41.030: Revaluation program to be on continuous basis -- Revaluation schedule -- Effect of other proceedings on valuation;

RCW 84.40.040: Time and manner of listing; and

RCW 84.40.045: Notice of change in valuation of real property to be given taxpayer -- Copy to person making payments pursuant to mortgage, contract, or deed of trust -- Procedure -- Penalty.

Interpretive and/or policy statements: **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Appeals Division Decisions (WTDs): **Not applicable**

Attorney General Opinions (AGOs): **None**



Other Documents: **None**

5. Review Recommendation:

- ☒ **Amend**
☐ **Repeal/Cancel**
☐ **Leave as is**
☐ **Begin the rule-making process for possible revision.**

Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents; or
- Address issues not otherwise addressed in other documents.

WAC 458-30-265 needs to amended so that it references the proper statutes and rules regarding the revaluation cycle and process. This recommendation is consistent with that made during the last review of this rule.

6. Manager action: Date: 6/20/05

AL Reviewed and accepted recommendation

Amendment priority (to be completed by manager):

- ☐ 1
☐ 2
☒ 3
☐ 4